



OGUN STATE GOVERNMENT PUBLIC NOTICE



FILING OF PAYE TAX RETURNS FOR 2016 AND MONTHLY PAYE REMITTANCES SCHEDULE

The Ogun State Internal Revenue Service (OGIRS) wishes to inform the general public that in line with the provision of **Section 81(1-3) of Personal Income Tax Act, 2011 (as amended)** that all employers of labour in the state (Public & private Organizations) are statutorily obliged to file their PAYE Tax returns for 2016 on or before January 31, 2017.

Any employer who contravenes the provisions of this section shall be liable on conviction to a penalty of ₦500,000 in case of a body corporate and ₦50,000 in case of an individual. [Section 81(3)].

The Annual Tax Returns for employers of labour should contain the following details:-

- i. PAYE Annual Returns Form (H1)
- ii. Withholding Tax (WHT) returns for (contracts, rent dividends etc.) in line with sections 41, 69, 70 and 72 of the Act.
- iii. Development Levy.
- iv. A schedule of all withholding tax deductions made by showing names and addresses of beneficiaries, amount, tax deducted and nature of services.

2016 ANNUAL RETURNS FORMAT

S/N	STAFF TIN NO.	NO. OF MONTHS WORKED	STAFF I.D. NUMBER	SURNAME	OTHER NAMES	TOTAL INCOME	TOTAL RELIEF	TOTAL TAX DEDUCTED	TOTAL TAX REMITTED
1									
2									

MONTHLY PAYE REMITTANCES SCHEDULE FORMAT

PERIOD.....

S/N	STAFF TIN. NO. (If available)	STAFF I.D. NUMBER	SURNAME	OTHER NAMES	MONTHLY GROSS INCOME	MONTHLY TAX DEDUCTED	TOTAL TAX REMITTED
1							
2							

The underlisted following documents should accompany the returns/schedule:-

- a. Photocopies of revenue receipt (s) on PAYE, WHT and Development Levy paid for the period.
- b. Immigration returns for expatriate (where applicable)
- c. Expatriate quota (where applicable)
- d. Audit report/compliance
- e. Soft copy to be forwarded to H1@ogunstaterevenue.com,

Please note that the statutory forms for filing of the annual returns and monthly PAYE remittances schedule are available at our website: www.ogunstaterevenue.com for download. You can also complete the form online by logging to www.ogunstaterevenue.com/selfservice

We hereby enjoin all employers of labour to comply with the above provisions. For further enquiries, please contact us at H1@ogunstaterevenue.com or **Head, PAYE Department, Ogun State Internal Revenue Service, Oke - Mosan, Abeokuta.**

Thank you for being a partner in progress with our dear Ogun State.

For further enquiries, contact us at Ogun State Revenue Service, Oke Mosan, Abeokuta. For payment instructions and locations of our tax offices visit our website at www.ogunstaterevenue.com or email us at info@ogunstaterevenue.com

HOTLINES: 08060240778, 08070581014.

Signed
Adekunle M. Adeosun
Executive Chairman
Ogun State Internal Revenue Service